

Notice-Effective October 1, 2017

Dear Maryland Employer,

We wanted to make you aware of HB0139 (CH0251), a new law that took effect October 1, 2017. As a Maryland employer, this new law:

1. **Starts the hearing process at Lower Appeals**, instead of directly at the Board of Appeals.
2. **Extends the time to file an appeal** from 15 days to 30 days for employer tax disputes.
3. **Extends the time to request a Review Determination** from 15 days to 30 days.
4. **Sets a guideline that the Division of Unemployment Insurance issue a Review Determination Decision within 60 days of an employer's filing of a protest.**

What Types of Cases Does This New Law Apply To?

The types of disputes that may be heard by the Lower Appeals Division under this new law are:

- challenges to benefits charged to the employer's account on quarterly benefit charge statements,
- your determined tax rate as provided in the tax rate notice,
- tax assessments,
- audit determinations, and
- determinations involving transfers of liabilities stemming from a business's reorganization or purchase of another Maryland business.

Who Can Represent Employers in These Hearings?

Under this new law, employers can be represented in administrative hearings by an owner of the business, a trusted employee of the business, an outside accountant, or another adviser for the business, including an attorney.

If you have questions about this new law and how it affects your business, please contact the Employer Assistance Unit at 410-767-2412 and DLUIEMPLOYERASSISTANCE-DLLR@MARYLAND.GOV.

There is no change in process to appeals regarding unemployment insurance claims for benefits and separation. The time to file an appeal in these cases is still 15 days.